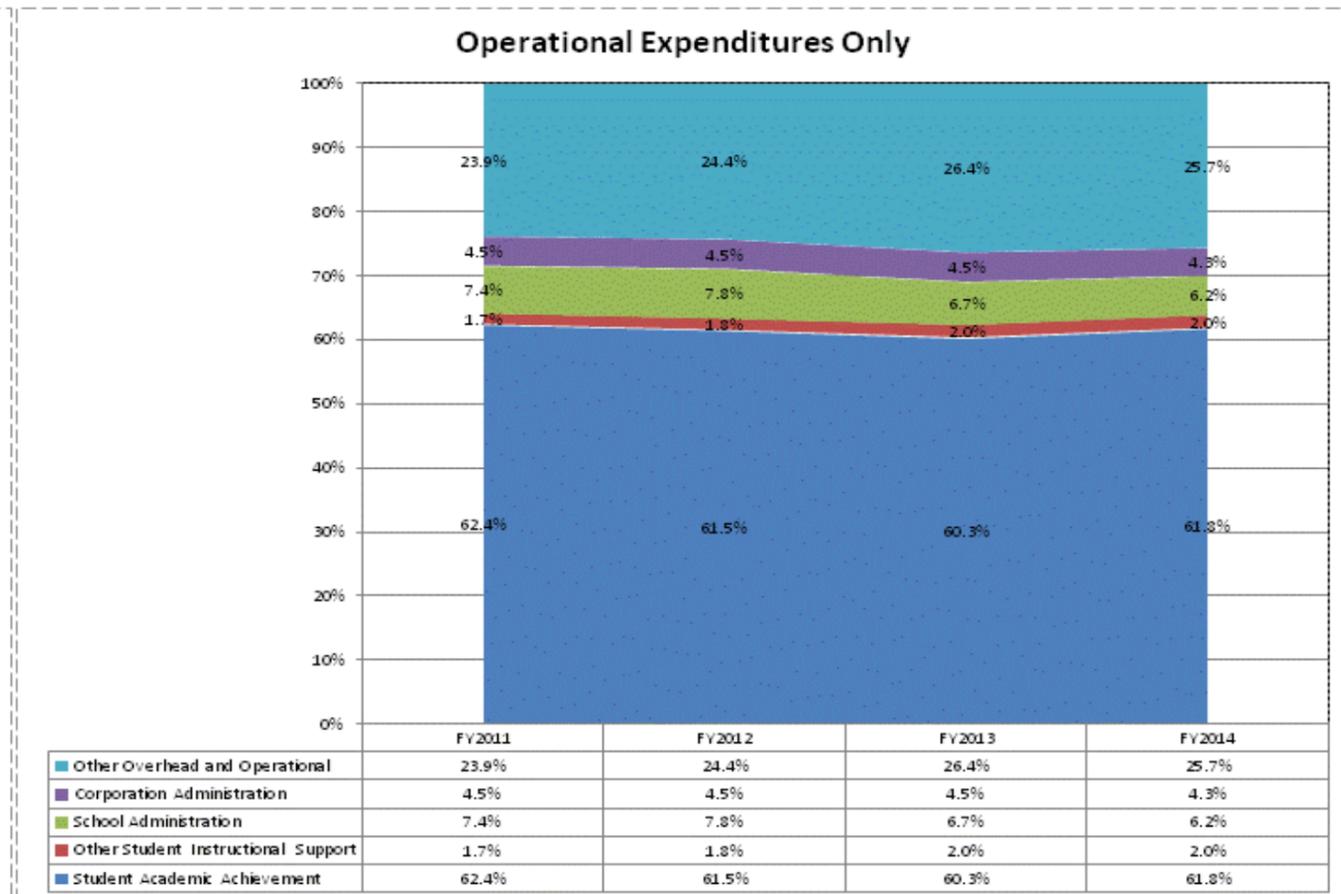
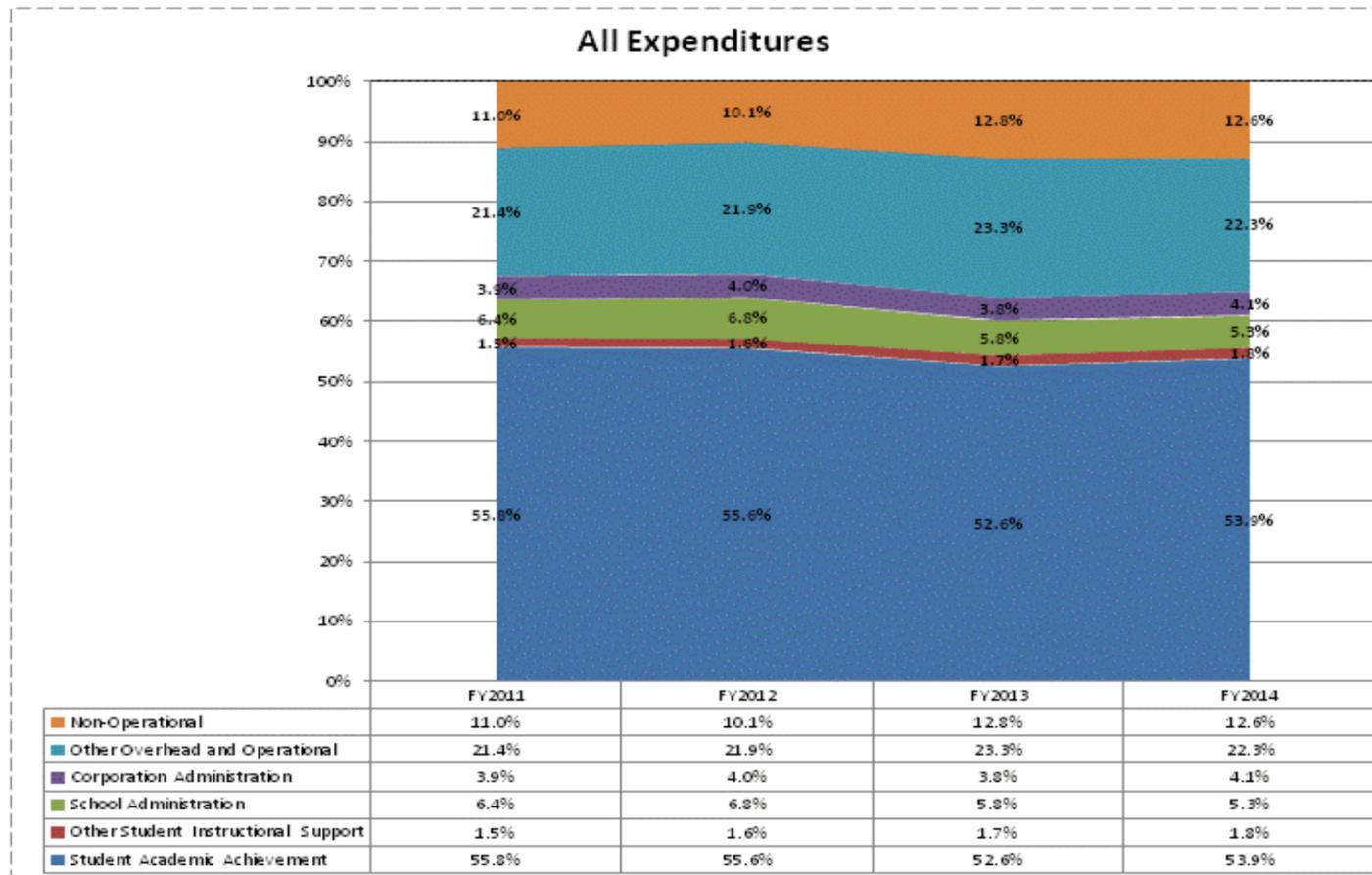


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shoals Community School Corp (5520)**

Shoals Community School Corp (5520)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$3,551,279	49.1%	\$3,890,539	54.0%	\$3,318,429	52.6%	\$3,385,607	53.9%
Student Instructional Support	\$535,832	7.4%	\$612,323	8.5%	\$472,404	7.5%	\$445,695	7.1%
Overhead and Operational Nonoperational	\$1,633,149	22.6%	\$1,809,161	25.1%	\$1,709,616	27.1%	\$1,658,523	26.4%
Nonoperational	\$1,508,155	20.9%	\$887,163	12.3%	\$803,809	12.8%	\$792,951	12.6%
<b>Grand Total</b>	<b>\$7,228,415</b>		<b>\$7,199,187</b>		<b>\$6,304,257</b>		<b>\$6,282,776</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.5%	62.5%	60.1%	61.0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shoals Community School Corp (5520)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$19,943	\$198,007	\$177,815	\$158,484	> 500%	-20%	-11%
11100 Regular Programs; Elementary	\$1,105,163	\$1,319,083	\$1,207,421	\$1,317,739	19%	0%	9%
11200 Regular Programs; Middle/Junior High	\$248,374	\$13,875	\$2,387	\$30	-100%	-100%	-99%
11300 Regular Programs; High School	\$608,749	\$1,316,606	\$1,169,168	\$1,165,402	91%	-11%	0%
11450 Vocational Education; Consumer and Homemaking	\$945	\$1,106	\$0	\$165	-83%	-85%	N/A
11520 Vocational Education; Area School Participation	\$27,901	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$10,925	\$20,975	\$22,964	\$27,793	154%	33%	21%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,352	\$6,713	\$6,713	N/A	-78%	0%
12210 Mental Disabilities; Mild Mental Disabilities	\$47,037	\$55,449	\$57,104	\$59,717	27%	8%	5%
12220 Mental Disabilities; Moderate Mental Disabilities	\$116,592	\$265,076	\$219,373	\$233,624	100%	-12%	6%
12350 Physical Impairment; Homebound	\$0	\$116	\$201	\$278	N/A	141%	38%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$2,668	\$21,133	\$13,097	\$2,586	-3%	-88%	-80%
12510 Culturally Different; Communication Disorders	\$53,038	\$57,287	\$59,117	\$61,440	16%	7%	4%
12610 Learning Disability	\$10,702	\$20,494	\$12,443	\$11,530	8%	-44%	-7%
12710 Equal Opportunity At Risk	\$4,268	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$29,932	\$25,027	\$24,264	\$28,204	-6%	13%	16%
14100 Summer School Programs; Elementary	\$5,461	\$0	\$509	\$0	-100%	N/A	-100%
14300 Summer School Programs; High School	\$6,957	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$17,185	\$63,631	\$6,552	\$7,407	-57%	-88%	13%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$47,577	\$0	\$0	N/A	-100%	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$63,608	\$70,077	\$71,459	\$72,788	14%	4%	2%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$22,194	\$5,410	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$500	\$7,446	\$15,498	\$35,102	> 500%	371%	126%
22130 Improvement of Instruction; Instructional Staff Training	\$2,975	\$13,504	\$3,073	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$62,595	\$85,359	\$50,513	\$47,971	-23%	-44%	-5%
22230 Library/Media Services; Audiovisual	\$273	\$492	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$32,094	\$48,898	\$54,113	\$56,021	75%	15%	4%
22360 Instruction, Related Technology; Network Support	\$27,316	\$130,089	\$82,869	\$20,427	-25%	-84%	-75%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$13,160	\$531	N/A	N/A	-96%
22900 Other Support Service, Instructional Staff	\$0	\$17,975	\$22,504	\$22,714	N/A	26%	1%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$43,546	\$48,428	\$26,018	\$43,182	-1%	-11%	66%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$341	\$195	\$0	\$5,761	> 500%	> 500%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$21,312	\$6,871	\$96	\$0	-100%	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$185,621	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$2,778,215</b>	<b>\$3,890,539</b>	<b>\$3,318,429</b>	<b>\$3,385,607</b>	<b>22%</b>	<b>-13%</b>	<b>2%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$9,007	\$6,625	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$69,976	\$85,403	\$67,779	\$70,466	1%	-17%	4%
21290 Guidance Services; Other Guidance Services	\$13,559	\$25,835	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$26,060	\$37,863	\$40,657	\$40,413	55%	7%	-1%
24100 Office of The Principal	\$291,810	\$456,597	\$363,968	\$334,816	15%	-27%	-8%
<b>Student Instructional Support Total</b>	<b>\$410,411</b>	<b>\$612,323</b>	<b>\$472,404</b>	<b>\$445,695</b>	<b>9%</b>	<b>-27%</b>	<b>-6%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$12,126	\$15,015	\$10,888	\$9,883	-18%	-34%	-9%
23150 Board of Education; Legal Services	\$3,673	\$16,300	\$3,540	\$0	-100%	-100%	-100%
23160 Board of Education; Promotion Expenses	\$451	\$1,157	\$217	\$220	-51%	-81%	1%
23190 Board of Education; Other Governing Body Services	\$3,400	\$5,400	\$3,884	\$3,312	-3%	-39%	-15%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shoals Community School Corp (5520)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23210 Executive Administration; Office of The Superintendent	\$160,802	\$223,926	\$222,577	\$216,167	34%	-3%	-3%
23230 Executive Administration; Staff Relations and Negotiations	\$1,521	\$0	\$0	\$0	-100%	N/A	N/A
25150 Fiscal Services; Payroll Services	\$0	\$514	\$705	\$734	N/A	43%	4%
25191 Other Fiscal Services; Refund of Revenue	\$1,781	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$110	\$396	\$0	N/A	-100%	-100%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$0	\$352	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$0	\$1,241	\$0	\$140	N/A	-89%	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$660	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$24,736	N/A	N/A	N/A
25890 Other Technology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$459,252	\$608,723	\$487,432	\$427,131	-7%	-30%	-12%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$36,862	\$11,893	\$515	\$45,480	23%	282%	> 500%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$31,677	\$33,237	\$21,349	\$16,848	-47%	-49%	-21%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$885	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$29,562	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,905	\$2,871	\$2,113	\$3,385	-13%	18%	60%
26700 Operation and Maintenance of Plant Services; Insurance	\$27,259	\$30,944	\$35,584	\$37,863	39%	22%	6%
27010 Student Transportation; Service Area Direction	\$36,960	\$40,977	\$44,748	\$45,098	22%	10%	1%
27100 Student Transportation; Vehicle Operation	\$22,739	\$33,187	\$20,081	\$12,935	-43%	-61%	-36%
27200 Student Transportation; Monitoring Services	\$9,614	\$3,248	\$46,550	\$288	-97%	-91%	-99%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$18,250	\$29,530	\$43,699	\$32,194	76%	9%	-26%
27500 Student Transportation; Insurance on Buses	\$0	\$5,230	\$5,327	\$5,865	N/A	12%	10%
27700 Student Transportation; Contracted Transportation Services	\$411,309	\$485,163	\$473,040	\$473,149	15%	-2%	0%
27900 Student Transportation; Other Student Transportation Services	\$950	\$1,505	\$1,105	\$1,570	65%	4%	42%
27910 Student Transportation; Bus Driver Training	\$472	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$137,719	\$151,964	\$169,044	\$169,460	23%	12%	0%
31400 Food Services Operations; Food Purchases	\$83,456	\$100,596	\$106,103	\$121,625	46%	21%	15%
31900 Other Food Services	\$8,205	\$6,429	\$10,719	\$9,428	15%	47%	-12%
<b>Overhead and Operational Total</b>	<b>\$1,502,828</b>	<b>\$1,809,161</b>	<b>\$1,709,616</b>	<b>\$1,658,523</b>	<b>10%</b>	<b>-8%</b>	<b>-3%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$1,632	\$5,840	\$543	\$11,145	> 500%	91%	> 500%
33200 Community Recreation	\$5,499	\$5,607	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$66,572	\$78,942	\$77,649	\$70,732	6%	-10%	-9%
33910 High School Band Uniforms	\$14,592	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$1,567	\$1,787	\$914	\$1,018	-35%	-43%	11%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$98	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$538,510	\$0	\$1,200	\$0	-100%	N/A	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$20,853	\$66,956	\$41,240	\$73,306	252%	9%	78%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$16,374	\$7,690	\$14,631	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$20,955	\$20,604	\$25,301	\$31,791	52%	54%	26%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$56,784	\$25,225	\$40,734	\$7,928	-86%	-69%	-81%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$4,366	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$144,918	\$140,000	\$160,000	\$170,000	17%	21%	6%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$10,934	\$6,028	\$0	N/A	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$72,349	\$47,198	\$39,660	N/A	-45%	-16%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$315,000	\$130,000	\$150,000	\$155,000	-51%	19%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$79,500	\$60,000	\$54,000	N/A	-32%	-10%
54200 Common School Fund; Principal	\$277,371	\$192,560	\$158,394	\$164,793	-41%	-14%	4%
54250 Common School Fund; Interest	\$0	\$49,071	\$19,977	\$13,578	N/A	-72%	-32%
<b>Nonoperational Total</b>	<b>\$1,484,991</b>	<b>\$887,163</b>	<b>\$803,809</b>	<b>\$792,951</b>	<b>-47%</b>	<b>-11%</b>	<b>-1%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shoals Community School Corp (5520)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$93,658	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$247,735	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$11,450	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$642,312	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,690	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$53,125	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,051,970</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>